

Research on Budget Performance Management in Chinese Colleges and Universities

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Abstract: Under the new situation, colleges and universities must give full play to the subjective initiative, actively organize the income, work hard to save the expenditure, improve the efficiency of the use of funds, and strengthen the budget management, in order to improve the overall strength of the school. China's university budget management has made great progress, but there are still many problems to be solved. This paper explains and demonstrates how to prepare your camera-ready paper for Trans Tech Publications.

1. Introduction

Article 56 of the National Medium-and Long-Term Education Reform and Development Program (2010-2020), adopted in June 2010, stipulates: "increase the investment in education." The proportion of education spending to GDP will reach 4% in 2012. "It puts forward the scientific and fine request to the budget management mechanism of the school. The 58 item of the outline of the plan stipulates: "Strengthen the fund management, adhere to the management of financial affairs in accordance with the law, strict implementation of the state financial management of the legal system and financial discipline. Set up scientific, elaborate budget management mechanism, make budget scientifically, improve budget execution efficiency. Establish a performance evaluation system for the use of funds, and strengthen the evaluation of the use of funds for major projects. "

According to the requirements, governments at all levels have increased investment in education funds, and college funds have been greatly increased. At the same time of increasing funds, colleges and universities must change the old basic adjustment budget management mode, combine the development strategy of the school, draw up scientific and fine budget, and evaluate the performance of budget execution to improve the efficiency of the use of funds. Establish performance budget management model.

A budget is a plan to complete a variety of projects for a given period of time, including projections of the resources used and available resources, which usually need to be compared with one or more previous periods and indicate future needs.

Performance budgeting is a performance-based budget, in which the original budget "input-behavior-result" model is reversed, that is, "result-behavior-input", in which the amount of input is determined by the result. Each input has corresponding results, and in the budget implementation process and the end of the budget period to complete the evaluation of the target, improve the efficiency of the use of funds.

2. The Necessity of Budget performance Management in Colleges and Universities

In order to adapt to the development and change of higher education in China under the new situation, we must focus on social and economic benefits, and improve our own quality of running schools and social influence. In fact, this is a higher requirement for the financial management of colleges and universities, especially for the budget management. Because college resources are also scarce as important social resources, improving the allocation efficiency of university resources is the core content of the development of colleges and universities under the market economy. In addition, higher education also has social welfare and non-profit nature. This determines to improve their own school quality and social influence to consider the efficiency of the use of funds.

Combined with the running process of university funds, the basic relationship between university development and performance management is obtained.

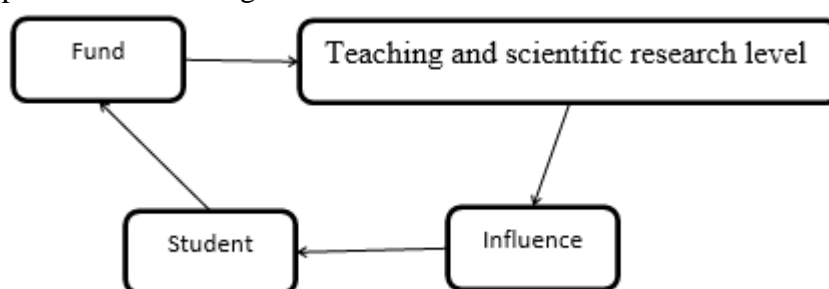


Fig. 1 The basic relationship between university development and performance management

As shown in the figure, through the budget performance management of funds, the level of teaching and scientific research and the quality of running a school are improved, so as to expand the influence and scale of colleges and universities, and eventually attract students.

3. Problems Existing in the Budget performance Management of Colleges and Universities in China

3.1 The conservative concept of budget and the weak consciousness of budget management

For a long time, the university funds are all by the state, the university lacks the independent financial management consciousness. The management approves the funding requirements of the department in charge, regardless of the overall income of the school and the priorities of the school expenditure items. Budget execution units in the budget preparation and implementation process, the responsibility is not clear, blind use of funds; grass-roots employees in the use of funds in the existence of extravagant behavior.

3.2 Inadequate budge management system

At present, the budget management of most colleges and universities in our country is still only in form, and has not formed a management system with clear goal, strict and scientific procedure, complete organization and sound system. The budget represents only one annual financial income and expenditure plan prepared by the finance department. There is no strict examination and approval procedure for the budget preparation and adjustment, the budget execution changes frequently, the randomness is big, especially the budget execution result does not have the strict appraisal system, which makes the budget control tend to soften.

3.3 Unscientific budgeting methodology

In the budget preparation, the budget makers have insufficient understanding of the complex business activities and changes in colleges and universities, and lack of rigorous scientific argumentation. Many colleges and universities basically use the traditional method of "base plus growth" and the "experience plus estimate" of the staff, which will lead to a large gap between the budget and the actual situation, which will easily lead to unreasonable allocation of funds. It is difficult to ensure the good operation of the budget. Scientific financial budgeting should be formed on the basis of intensive investigation and study and full listening to the opinions of various functional departments.

3.4 High-level arbitrariness in budget implementation

Many colleges and universities do not have the corresponding standard systems and procedures in budget execution, control, adjustment, etc. They fail to monitor the budget execution process in a timely and effective manner, track management and index assessment, adjust, change and add budgets frequently. The implementation of the budget deviates from the planned track, leading to the implementation of the budget is weak or virtual.

3.5 Lack of effective performance appraisal of the budget

Budget performance evaluation is an important link in the budget management system. It is the assessment and evaluation of the budget execution results of responsibility centers at all levels in colleges and universities, and helps each department to optimize the allocation of resources according to the cost and benefit. But at present, many colleges and universities do not pay enough attention to this link, and do not carry on the necessary examination and summary to the budget final execution. This will inevitably lead to budget management in the form, unable to play due effect.

4. Countermeasures

First of all, we should promote the institutionalization of budget management in colleges and universities, deepen the legal person consciousness of running a school independently, and strengthen budget management. Colleges and universities should formulate some internal management methods and make clear the responsibilities of each department in the process of budget preparation and execution. Second, it is necessary to strengthen the supervision of budget implementation. In order to avoid the deviation of the budget plan and the transparency and democracy of the budget work, the responsibility center must accept the supervision from all aspects of the school during the budget making process. Thirdly, the budget management should be combined with the examination, rewards and punishments of various departments in colleges and universities. On the basis of assessing the accuracy and timeliness of budget making and the completion of budget, colleges and universities should confirm the achievements, find out the problems, and formulate and implement a scientific and reasonable reward and punishment system.

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